

**EXHIBIT A**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re Chapter 11  
JENNIFER CONVERTIBLES, INC., *et al.*, Case No. 10-13779 (ALG)  
Debtors. (Jointly Administered)  
-----X

CONSENT JUDGMENT

WHEREAS, on or about July 18, 2010, Jennifer Convertibles, Inc. (the “Debtor”) and certain affiliated Debtors (collectively referred to as the “Debtors”), each filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code, and thereafter continued in possession and management of their businesses as debtors-in-possession, pursuant to 11 U.S.C. §§ 1107, 1108; and

WHEREAS, the Debtors’ cases were jointly administered, but were never substantively consolidated; and

WHEREAS, on or about February 9, 2011, the Court confirmed the Debtors’ amended joint chapter 11 plan of reorganization; and

WHEREAS, by order signed on July 7, 2011, the Court closed the chapter 11 cases of the affiliated Debtors, leaving the Debtor’s case open; and

WHEREAS, after confirmation, the Debtor failed in its obligation to pay quarterly fees to the United States Trustee’s office, pursuant to 28 U.S.C. § 1930(a)(6) and any applicable interest thereon; and

WHEREAS, pursuant to 28 U.S.C. § 1930(a)(6), the Debtor was required to pay quarterly fees and any applicable interest thereon to the United States Trustee for each quarter until the Court converted or dismissed its case, or, entered a final decree in its case; and

WHEREAS, on May 28, 2014, the Debtor requested the Court to enter a final decree in its case; and

WHEREAS, on June 13, 2014, the United States Trustee objected to the entry of final decree for the reason that the Debtor has failed to pay its outstanding United States Trustee quarterly fees and any applicable interest thereon; and

WHEREAS, in a Stipulation and Order, between the United States Trustee and the Debtor, dated August 22, 2014 (the "Stipulation and Order"), the Debtor agreed that it owed to the United States Trustee the sum of \$262,340.40, with interest as provided by law, to the United States Trustee, and further agreed to pay the United States Trustee by certified check or money order on the following schedule:

- a) \$50,000 on or before August 15, 2014; and
- b) \$15,000 per month on the 15<sup>th</sup> of each calendar month, commencing on September 15, 2014, and continuing for the next 14 calendar months; and

WHEREAS, pursuant to the Stipulation and Order, should the Debtor fail to timely make any payment required to be made under the Stipulation and Order, the United States Trustee will mail notice to the Debtor of said default (the "Notice") and will provide the Debtor with an opportunity to cure such default within thirty (30) days of the mailing of the Notice (the "Cure Period"); and

WHEREAS, in the Stipulation and Order, the Debtor and the United States Trustee agreed that should the Debtor's default not be cured within the Cure Period, the United States Trustee shall have judgment against the Debtor in the form annexed to the Stipulation and Order as Exhibit A;

NOW, on the signed consent of the Debtor and the United States Trustee, it is hereby AGREED AS FOLLOWS:

1. The Debtor has failed to cure its default within the Cure Period as set forth in the Annexed Declaration signed by a staff member of the Office of the United States Trustee attesting to the aforesaid default.

2. The United States Trustee shall have judgment against the Debtor, in the sum of \$262,340.40, with interest from the date of entry of the Stipulation and Order, less any payments that were made by the Debtor to the United States Trustee (the "Judgment Balance") in accordance with the Stipulation and Order (the "Judgment");

3. The United States Trustee shall advise the Debtor by overnight mail that the United States Trustee shall seek to execute upon the Judgment. A copy of the Judgment shall be served by overnight mail upon the Debtor at the following address:

Olshan Frome Wolosky LLP  
Park Avenue Tower  
65 East 55th Street  
New York, NY 10022  
Attention: Michael S. Fox, Esq.

4. The United States Trustee shall be permitted to file the Judgment in any and all counties in which the Debtor owns real or personal property or conducts business, and such filing shall be a lien on such property.

5. Should the Debtor make payment in full of the Judgment Balance, the United States Trustee shall deliver to the Debtor at the address set forth above in paragraph 3, a satisfaction of the Judgment.

Dated: New York, New York  
\_\_\_\_\_, 2014

WILLIAM K. HARRINGTON,  
UNITED STATES TRUSTEE, REGION 2

By: Sample

Trial Attorney  
201 Varick Street, Suite 1006  
New York, New York 10014  
Tel. No. (212) 510-0500